

EXHIBIT A

BAKER & MCKENZIE

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Mary B. Hevener

Partner

Practice Group
Tax

Practice Focus

Taxation of compensation paid by multinational corporations to workers in U.S. and overseas.

Practice Description

Mary ("Handy") Hevener is a partner in the Tax Department of the Washington, D.C. office of Baker & McKenzie, where she concentrates her practice in the benefits provided to employees and independent contractors (including corporate directors) outside of qualified retirement plans. These include stock options and other stock-based compensation, executive income deferrals, golden parachutes, and all types of fringe benefits, ranging from health and life insurance to employee loans, to cars, planes, and prizes.

Representative Transactions

Her practice involves advising large U.S. and multinational companies on minimizing payroll taxes and maximizing corporate deductions with respect to worker benefits. She has special expertise with executive benefits triggered by corporate mergers, acquisitions and spinoffs, including golden parachutes issues and stock option deduction allocations. She also counsels on information reporting, compensation plan design, employment contracts, corporate and payroll tax audits, penalty abatements, and IRS ruling requests. She has had extensive recent experience in assisting with numerous tax litigations of first impression, including the payroll taxation and deduction of employee meals, the deductibility of corporate aircraft, the income tax withholding and FICA taxation of tax-qualified stock options, and the tax treatment of payments to former employees made outside of qualified retirement plans.

Publications, Articles & Speeches

Ms. Hevener is a frequent speaker at Tax Executives Institute seminars, and is on the Board of Trustees of the New York University Tax Institute. She also has authored three treatises on employee fringe benefits, and dozens of articles in tax journals on fringe benefits, golden parachutes, and alternative minimum tax issues.

Ms. Hevener's publications include

- *Stock Options, Restricted Stock, and Deferred Compensation: Payroll Tax Information Reporting, and Corporate Deduction Issues*, NYU 62nd Institute of Federal Taxation (2003);
- *Golden Parachutes: Final Regs. Increase Parachute Penalties for Many Post-2003 Changes in Control*, 99-3 Journal of Taxation 156 (September 2003);

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- *Golden Parachute Re-Proposed Regulations*, NYU 61th Institute of Federal Taxation (2002);
- *Golden Parachutes: New Exemptions for Some People and Some Deals But Bigger 'Excess Parachutes,'* 96-5 Journal of Taxation 261 (May 2002);
- *When are Payments from an Employer to an Employee Not 'Wages' Subject to Employment Taxes?*, 5-6 Journal of Taxation 349 (December 2001) (with Anne G. Batter);
- *Stock Option Compensation: Payroll Tax Information Reporting, and Corporate Deduction Issues for Both Qualified and Nonqualified Stock Options Held by Employees and Corporate Directors*, NYU 59th Institute of Federal Taxation (2001);
- *Payroll Tax Audits on Fringe Benefits, Worker Classification and Leased Employees*, NYU 58th Institute on Federal Taxation (2000);
- *Easy New Payroll Tax Savings from Employer-Paid Parking and Transit Benefits*, 52-2 The Tax Executive (March-April 2002) (with Marianna G. Dyson);
- *Employment Taxes and Deferred Compensation: The Newly Applicable Section 3121(v) Rules*, NYU 56th Institute on Federal Taxation (1998) (with Stuart M. Lewis);
- *Despite Recent Guidance, Deferred Compensation Rating Still Confusing*, 77-3 Tax Notes 349 (October 1997);
- *Reporting and Withholding on Damage Awards (Including Attorneys' Fees): An Analysis of the Income and Payroll Tax Treatment of Damage Awards After the 1996 Changes to Code Section 104*, NYU 55th Institute on Federal Taxation (1997) (with Anne G. Batter);
- *Special Reporting and Withholding Issues for Cash and Noncash Fringes Can Trip Up Employers*, 3-5 Journal of Taxation Employee Benefits 209 (January/February 1996);
- *State 'Source' Taxation of Retirement Benefits—What's Barred, What's Left*, 84-5 Journal of Taxation 299 (May 1996);
- *Cash Fringes and Cash Options: Current Developments*, NYU 50th Institute on Federal Taxation (1992);
- *The Administrative 'Employer' Benefit Exclusion*, 57-5 Tax Notes 659 (November 1992); and
- *The Energy Act Changes to Transportation Benefits, Travel Expenses, and Backup Withholding*, 44-6 Tax Executive 463 (November-December 1992).

Professional Affiliations

Ms. Hevener formerly served on the staff of the Assistant Secretary (Tax Policy) at the Treasury Department. She served on a volunteer basis as one of the original members of the Information Reporting Program Advisory Committee to the Internal Revenue Service. She is currently serving as a member of the Advisory Board of New York University's Institute on Federal Taxation.

Honorable Mention

For the five years prior to joining Baker & McKenzie, Ms. Hevener was a partner in the Washington, D.C. office of Weil, Gotshal and Manges LLP, and prior to that she was a



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partner at McDermott, Will & Emery, which in 1993 had acquired the tax boutique law practice of Lee, Toomey & Kent (where Ms. Hevener was also a partner).

From 1981 through 1984, Ms. Hevener served as an Attorney-Advisor in the U.S. Treasury Department's Office of the Tax Legislative Counsel, where she specialized in tax issues affecting current and deferred employee benefits (including parachute payments), and tax-exempt organizations. She also worked on legislation and IRS guidance affecting alternative minimum taxes, social security taxes, and a variety of excise taxes.

Education & Admittance

Education:

- B.A., *cum laude* (Majors in Economics and English), Wellesley College (1974)
- J.D., *honors in tax*, University of Virginia School of Law (1978)

Admittance:

- District of Columbia
- Virginia
- US Court of Federal Claims 8/97
- US Court of Appeals for the Eleventh Circuit 10/97
- US Court of Appeals for the Federal Circuit 8/24/98
- District of Columbia Court of Appeals 12/19/80
- US Court of Appeals for the 8th Circuit 4/10/01